

Exhibit 2

acupay

www.acupay.com

New York

30 Broad Street
46th Floor
New York, NY 10004
Tel: + 1 212 422 1222
Fax: + 1 212 422 0790

London

28 Throgmorton Street
1st Floor
London EC2N 2AN
Tel: + 44 20 7382 0340
Fax: + 44 20 7256 7571

Madrid

Pradillo, 5 Bajo Ext. dcha.
28002 Madrid, Spain

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup



Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

BENEFICIAL OWNER: Michelle Investments Pension Plan

TAX IDENTIFICATION NUMBER: 45-5252601

ADDRESS: 40 West 57th Street, Floor 20,
New York, NY 10019

United States of America

Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 Power of Attorney between the beneficial owner and Acupay
- 1 original Dividend Credit Advice
- 1 Certificate of Residence Form 6166 for the tax year 2012

In case you have further questions or need additional information, do not hesitate to contact me.

Kind regards,

Stef Lambersy

T: +44.207.382.0348

M: slambersy@acupay.com

**RICHARD
MARKOWITZ**

EXHIBIT 2121

04 - 08 - 2021



Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner

☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 4,812,750.00

Beneficial Owner

Full name
Michelle Investments Pension Plan (TIN: 45-5252601)

Full address
40 West 57th Street, Floor 20
New York, N.Y. 10019
United States of America

E-mail
reclaims@acupay.com attention to Stef Lambersy (+44.207.382.0348)

Signature
Beneficial owner/applicant

STEF LAMBERSY, ASSOCIATE
ACUPAY SYSTEM LLC

If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address

DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg
name of the account holder: Acupay System LLC

Reg. no

Account no

0022 1819 0795 5500

SWIFT

BLZ

IBAN

BILLLULL

LU52 0022 1819 0795 5500

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup



Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE

Issue Date: 14th August 2012, Issue No: 0075

Michelle Investments Pension Plan

40 West 57th Street
Floor 20
New York, NY 10019

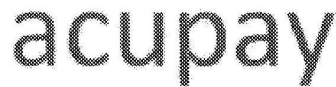
Date: 14th August, 2012

Dear Sirs,

Please be advised that we have credited your account MIC01 – Michelle Investment Pension Plan for the value date 14th August 2012. This payment represents the dividend as shown below:

Security Name:	TDC A/S
Sedol:	5698790
ISIN:	DK0060228559
Pay Date:	14 th August, 2012
No of Shares:	7,750,000
Gross Dividend:	DKK 17,825,000.00
Tax:	DKK 4,812,750.00
Net Dividend:	DKK 13,012,250.00

Name: GRAHAM HORN
Solo Capital Partners LLP



SPECIAL POWER OF ATTORNEY

I,

Michelle Investments Pension Plan (TAX ID: 45-5252601),
of 40 West 57th Street, Floor 20, New York, NY 10019, New York

hereby grant

ACUPAY SYSTEM LLC,
of 28 Throgmorton Street,
London, EC2N 2AN
United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of MICHELLE INVESTMENTS PENSION PLAN and to acknowledge the receipt of such amounts.
4. To present all kinds of administrative appeals and economic-administrative reclaims to the relevant authorities, tribunals, and courts.
5. Request/obtain tax residency certification in the name of MICHELLE INVESTMENTS PENSION PLAN as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign:

Print name:

John H. van Merkenstrijn (authorised signer)

Date:

August 3, 2012

Witness's name and signature:

Alicia Colodner
Alicia Colodner



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

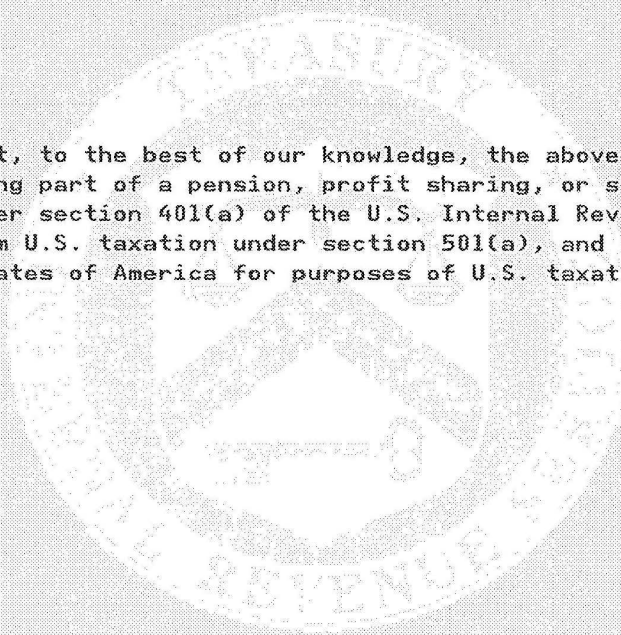
Date: July 23, 2012



000295

Taxpayer: MICHELLE INVESTMENTS PENSION PLAN
TIN: 45-5252601
Tax Year: 2012

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.



P. J. Bazick
Field Director, Accounts Management